



General Assembly

Amendment

January Session, 2011

LCO No. 6394

SB0024606394SR0

Offered by:

SEN. RORABACK, 30th Dist.

To: Subst. Senate Bill No. 246

File No. 557

Cal. No. 339

***"AN ACT ESTABLISHING A DATE FOR THE SUBMISSION OF
PERSONAL PROPERTY DECLARATIONS AND PROPERTY TAX
EXEMPTIONS BY FARMERS."***

1 After the last section, add the following and renumber sections and
2 internal references accordingly:

3 "Sec. 501. Subsection (d) of section 12-91 of the general statutes is
4 repealed and the following is substituted in lieu thereof (*Effective July*
5 *1, 2011*):

6 (d) Annually, [within thirty days after the assessment date] on or
7 before the first day of November, or on or before the extended filing
8 date, as granted by the assessor pursuant to section 12-42, in each
9 town, city or borough, each such individual farmer, group of farmers,
10 partnership or corporation shall make written application for the
11 exemption provided for in subsection (a) of this section to the assessor
12 or board of assessors in the town in which such farm is located,
13 including therewith a notarized affidavit certifying that such farmer,
14 individually or as part of a group, partnership or corporation, derived

15 at least fifteen thousand dollars in gross sales from such farming
16 operation, or incurred at least fifteen thousand dollars in expenses
17 related to such farming operation, with respect to the most recently
18 completed taxable year of such farmer prior to the commencement of
19 the assessment year for which such application is made, on forms to be
20 prescribed by the Commissioner of Agriculture. Failure to file such
21 application in said manner and form within the time limit prescribed
22 shall be considered a waiver of the right to such exemption for the
23 assessment year. Any person aggrieved by any action of the assessors
24 shall have the same rights and remedies for appeal and relief as are
25 provided in the general statutes for taxpayers claiming to be aggrieved
26 by the doings of the assessors or board of assessment appeals."